

Exhibit W (Redacted)

[REDACTED]
Sydmonton
Newbury
Berks
RG20 9AE
UK

24/09/2019

The Honorable Nicholas G. Garaufis
Eastern District of New York

Dear Judge Garaufis,

My name is Ian Burn and my career has been in Investment Banking for over 30 years. I have been married for 31 years and have 2 grown up children.

I first met Michael Cohen briefly in the early 2000s when I was Head of European Equity sales at Bear Stearns. I really got to know Michael, however, when he rented a house in our small village of Ecchinswell, in 2005. My wife was organising the village fare in aid of our local Church. Michael arrived with his family and I was collecting donations for the Church when we recognised each other. Soon after that, we invited Michael and his family over to a BBQ to meet some locals and over time we became firm friends, visiting each other's homes on many occasions.

Michael and his wife Marisol have been very supportive of my wife's initiatives to raise money for our local Church. They not only offered financial support, but they also came all the way from London to represent the family and support my wife's Charity day. Michael brought the family to our home at Christmas on a number of occasions as we hosted the local Church choir for carol singing. Michael was very generous in his support.

Michael is immensely proud of his children and all of our conversations and get togethers over the years are dominated by our children's activities. He knows my children well and is always asking after them. I remember a particular occasion when we went to Michael's home to watch England play the USA in the World cup in 2010. We arrived and all the trees in the garden had been decorated with US and English flags; Michael's son [REDACTED] had Michael up a ladder all morning putting out the flags. The only thing that could have made

Michael happier that day was if [REDACTED] had been supporting the USA and the USA had won.

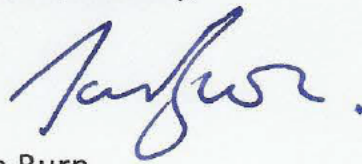
Michael spends much of his time helping his children. On one occasion, I went to his London home and had to wait while Michael finished overseeing the children's homework. He drives [REDACTED] to swimming practice at crazy (early morning) hours, he takes his oldest daughter [REDACTED] to riding events and is regularly on the touchline at netball with his youngest daughter [REDACTED].

Over the years I have known Michael, he has also been a very loyal friend to me. When Bear Stearns had to be rescued by JP Morgan, Michael was the first person to contact me and offer help and support.

These last years have clearly taken a toll on Michael's marriage as he has confided in me, but I believe he would have done everything to keep it going for the sake of his children. I believe Michael is devastated by the breakdown of his marriage and the hurt it is causing to everyone, especially the children. He has already paid a heavy price.

I am proud to call Michael my friend and I hope that you will be able to allow him to start picking up the pieces of his shattered life as soon as possible.

Yours Sincerely,

A handwritten signature in blue ink, appearing to read 'Ian Burn', with a stylized flourish at the end.

Ian Burn